



**STATE OF MONTANA
MONTANA DEPARTMENT OF TRANSPORTATION
JOB PROFILE**

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Conversion from PD format
Update
Informal Review
Formal Review

Date Submitted _____

SECTION I - Identification

Working Title:
District Financial Officer

Department:
Transportation

Job Code Number:
132116

Division & Bureau:
Great Falls District

Job Code Title:
Accountant

Section & Unit:
Great Falls Administrative Services

Pay Band: 6

Work Address:
200 Smelter Ave NE
Great Falls, MT 59404

Position Number: 53302

Phone: 406-454-5880

☐ FLSA Exempt ☒ FLSA Non-Exempt

☒ Non-Union ☐ MPEA ☐ Blue Collar

Profile Completed By:
Michael P. Johnson
District Administrator

Work Phone:
406/454-5880

Larry Flynn
Administration Division Administrator

406/444-9418

Work Unit Mission Statement or Functional Description:

MDT's Mission is to serve the public by establishing a transportation system that emphasizes safety, environmental preservation, cost effectiveness and quality. District personnel work closely with the contractor, conducting construction surveys, inspecting the work, and monitoring traffic control during highway construction projects. Construction and maintenance are the main responsibilities of the districts, but these functions are supported by other services.

- **Right of Way** personnel appraise and negotiate for property that is needed for new or expanded highways.
- **Engineering Services** personnel design most highways within the district, arrange for relocating utility lines within the right-of-way, determine needs for signals, signs speed zones and other traffic controls, and perform field tests on materials used in construction.

- **Centralized Services** personnel keep records, perform accounting tasks, deal with personnel matters and operate communications systems.
- **Maintenance** of the state's highways is a dual function for district personnel. One function is to preserve the roadway, structures and signs; the other is to provide services that keep traffic moving over the highways each day. One of the most visible maintenance functions is winter snow removal. The upkeep of the roadsides and signs, and responding to natural disasters are other important roles of the district maintenance staff.

Describe the Job's Overall Purpose:

This position serves as an Accountant for the Great Falls District. The position is responsible for establishing and implementing District accounting controls, managing project and grant financial data, managing budgets, and performing various other duties as assigned. The position jointly reports to the Accounting Controls Bureau Chief and the Great Falls District Administrator and does supervise others. The position is responsible for implementing and administering district fiscal and accounting systems and operations; developing, maintaining, and analyzing district budgets and providing budget reporting; managing the operations, services, and administrative systems of the District Office and it's subordinate Area office(s); and developing and administering District outreach and information dissemination activities.

<i>SECTION II - Major Duties or Responsibilities</i>		<i>% of Time</i>
A. <u>DISTRICT/DIVISION ACCOUNTING CONTROLS</u>		40 ____%
1.	Establishes and maintains a system of District internal accounting controls to ensure proper safeguarding of assets, to promote the reliability of financial reporting, and to promote the effectiveness and efficiency of operations, as well as ongoing compliance with all applicable laws and regulations. This involves developing and monitoring the implementation of general accounting procedures and policies; ensuring proper segregation of duties; verifying that all transactions are appropriately recorded in the accounting system and supporting management systems such as MMS and EVMS; establishing an effective control environment; and ensuring that effective systems of checks and balances are in place for the District. This includes payroll, accounts receivables and accounts payables.	
2.	Continually examines District financial data and accounting processes and identifies areas of non-compliance with applicable laws, regulations, and Department policies and procedures. This involves reviewing and examining extensive data to determine areas of non-compliance with diverse and often ambiguous laws and regulations; developing unique solutions to areas of non-compliance; and coordinating with management and the Administration Division to implement resolutions and prevent future compliance issues. This includes specific items listed in A-1.	
3.	Coordinates and directs compliance reviews internally within the District with the Internal Audit Unit, and through the Administration Division and Legislative Audit Division. Performs extensive compliance reviews of District accounting data to ensure internal control objectives are met; serves as a project lead for the District in coordinating financial/compliance and performance audits; and coordinates with appropriate District staff and the Administration Division to implement proper remedial action in areas of noncompliance of audits. Develops solutions and procedures to prevent future auditing issues.	

4. Continually analyzes business processes and operations to ensure proper accounting treatment of transactions. This involves generating specialized reports and evaluating data in the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) and the Cost Accounting and Record Entry System (CARES) to ensure that documents and transactions are correctly processed through the systems; evaluating accounting transactions to ensure that expenditures, revenues, and balance sheet accounts are appropriately recorded; and identifying and resolving process errors. Coordinates with the Administration Division as needed to implement major corrective actions throughout the District.
5. Provides high-level accounting guidance for District fixed assets and stores to ensure that additions and transfers, inventories, and transactions are accounted for properly. Develops procedures and oversees and directs the count teams in conducting inventories and related work. Develops transactions to account for inventory results (i.e., interface between the scanners to fixed assets in SABHRS).
6. Promotes program efficiency by conducting ongoing process reviews of District financial processes. Reviews processes for efficiency, accuracy, and compliance, and develops and recommends process modifications to ensure continued program efficiency and effectiveness.
7. Establishes, interprets, and reviews District fiscal procedures to ensure ongoing compliance with GAAP and state and federal fiscal procedures using resources from GASB, FASB, GAAFR, MOM manual, MCA, CFR, OMB Circulars, Department and Administration Division policies, and other state and federal policies. The incumbent must interpret Department and statewide policies established by the Administration Division and the Department of Administration and apply these policies to District accounting processes and protocols to ensure that District methodologies comply with established regulations.
8. Coordinates and directs contract management functions within the District to ensure compliance with MDT and Statewide policies. Identifies and assesses the funding scenario in agency contracts to ensure requirements are in compliance with MDT and Statewide policies. Provides direction and oversight to program personnel to ensure proper accounting controls are in place for continued reliability of financial reporting as well as ongoing compliance with all contractual obligations, applicable laws, and regulations.
9. Identifies training needs within the Division on accounting controls, systems, processes, and reports; coordinates with the Administration Division and HR to implement training programs; and continually evaluates and updates training programs as needed based on changing training needs (i.e. because of changing accounting controls, systems, processes, and/or reports).
10. Designs, performs, and implements District business process reviews of the accounting control processes listed above with the assistance of the Administration Division. Participates in agency-wide business process reviews of the accounting control processes listed above.

B. PROJECT/GRANT FINANCIAL MANAGEMENT 25 ____%

1. Establishes and maintains the internal cost accounting structure for the District. This involves determining the billing and financial reporting needs for each grant in coordination with program personnel and the federal oversight agency; participating in developing the grant plan; notifying the Administration Division of the billing and financial reporting needs; developing and recommending the grant cost accounting structure to fulfill those needs; monitoring the federal grant approval process and the establishment of the grant on MDT's cost accumulation system as of the federal-authorization date; establishing internal procedures to ensure costs are accumulated in accordance with the cost accounting structure, billing, and reporting requirements; and notifying the Administration Division of any amendments necessary as

changes in the grant financial plan are made, as well as any cost accumulation needs necessary for those changes.

2. Monitors monthly grant financial reports to ensure that all transactions are properly processed in accordance with the grant authorization. Identifies incorrect transactions, initiates correcting journal vouchers, and monitors the processing of those journals. Monitors federal and third party billings for propriety and timeliness. Notifies the Administration Division of concerns and initiates problem resolution. Reviews transactions for relationships that should exist between sources (i.e., between payroll and equipment rental) and establishes relationships as needed.
3. Develops reports of error rates related to grant financial management. Monitors and reports on compliance with grant management financial policies and procedures to the Administration Division and District management. Participates in developing new processes with Administration Division to address compliance issues and monitors implementation of approved solutions. Monitors the timeliness of the grant closing process upon completion of the grant requirements. Identifies the cause and responsibility when grants are not closed in a timely manner; develops solutions; and coordinates with the Administration Division and program personnel to implement methods to resolve these issues.
4. Establishes and monitors internal procedures for sub-grantee monitoring to ensure program compliance with MDT policies and procedures. Develops testing procedures to ensure compliance with federal requirements and internal policies and procedures. Assesses audit recommendations and develops procedures for compliance.
5. Monitors and reports on compliance issues for cost eligibility based A-87 requirements. This involves identifying and understanding basic requirements for cost eligibility on appropriate grants and contracts; reviewing costs; and determining the appropriateness of costs in compliance with eligibility requirements.
6. Coordinates grant financial plan with the legislative budget development and monitoring. Determines within the grant financial plan how the financial piece will fall within state fiscal year; multi-fiscal year, and federal fiscal year. Requests budget authority through the EPP process or works with the Administration Division to find a budget solution to ensure budget authority is in place.
7. Identifies training needs within the Division on grant financial management systems, processes, and reports. Designs and implements training programs, with the assistance of the Administration Division and HR, to educate District personnel on grant financial management systems, processes, and reports.
8. Coordinates and directs audits and program reviews for grants within the Division. Coordinates the development of management action plans to resolve issues identified in audits and monitors and reports on the status of management action plans.
9. Designs, performs, and implements District business process reviews of the grant management processes listed above with the assistance of the Administration Division. Participates in agency-wide business process reviews of the grant management processes listed above.

C. BUDGET MANAGEMENT

15 ____%

1. Analyzes District budgets including preparing periodic reports comparing budgeted costs to actual costs, projecting future expenditures, and recommending solutions to budget problems (e.g., budget shortfalls). Establishes, implements, and monitors District budget development procedures that are in compliance with agency policy and procedures.

2. Researches and compiles budget submission data based on section requests, historical expenditure experience, and projected requirements for the District to ensure the budget includes all information required, and to provide valid and proper justification for the Department to properly defend the budget request. Analyzes District budget requests to determine reasonability, alignment with division/district goals and objectives, and integration with department and division/district grant management plans.
3. Coordinates and oversees District budget development business process and determines fiscal impact of realized and potential business process changes. Coordinates with the Administration Division in making adjustments to budget requests and implements budget modifications.
4. Provides guidance and technical assistance to District managers on budget requests and budget status to ensure adherence to department policy; develops staff proficiency in budgeting. This involves reviewing past funding practices and expenditures; calculating costs of changes in various business processes; calculating administrative expenses; accessing and extracting budget status reports from various systems (e.g., SABHRS, BDS, etc.); compiling and verifying data; creating budget justifications and reports; performing cost/benefit analyses; developing business cases; and providing information and advice to District management on the budgeting process, supporting data, and related procedures and requirements to ensure the proper information is compiled and complete.
5. Monitors District budgets to ensure program compliance with agency policies regarding the use of funds. Identifies potential and realized budget problems and provides recommendations to District managers for accomplishing goals and objectives under existing budgetary resource restrictions. Develops budget projections for management using historical averaging, knowledge of District operations, upcoming unusual or extraordinary expenditures, integration with Department and Division grant management plans, and business process changes.
6. Coordinates and directs District budget monitoring business process and determines fiscal impact of realized and potential business process changes. Ensures compliance with State and Agency fiscal policy.
7. Develops realistic personal services projection scenarios for management by coordinating the input, extraction, and analysis of PSBM data. Works with management to assess the impacts of personnel actions on personal services projections.
8. Reconciles position management systems with SABHRS information to ensure system and data integrity. Monitors and verifies that the District follows position management policies and procedures.
9. Establishes, implements, and monitors District budget monitoring procedures that are in compliance with agency policy and procedures and develops and maintains staff proficiency in budget monitoring. This involves monitoring expenses for fiscal compliance; advising Management personnel on fiscal policy; monitoring reports; analyzing past and current expenditures by making conclusions from historical data, changes in business processes, inflation, etc.; reading and understanding SABHRS 106/111 reports, position reports, and other accounting system reports; analyzing data to identify the reasons for discrepancies and trends; and requesting correcting budget or financial entries when necessary.
10. Designs and implements training programs, with the assistance of the Administration Division and the Human Resources Division, to educate District personnel on budget management, systems, processes, and reports. Identifies training needs within the District/Division on budget management, systems, processes, and reports.

11. Designs, performs and implements District business process reviews of the budget management and control processes listed above with the assistance of the Administration Division. Participates in agency-wide business process reviews of the budget management and control processes listed above.

D. SUPERVISION/OFFICE MANAGEMENT 20 ____%

This position directly or indirectly manages supervisor and support staff positions in two locations in the Great Falls District, the Great Falls District office and the Havre Area office. Additional responsibilities include but are not limited to, office management and a variety of other functions. This involves implementing work plans and procedures, handling disciplinary actions including recommendation for termination, resolving conflicts, hiring and training. The position is responsible for determining organizational structures and duties and responsibilities of subordinate positions; allocating human resources; and evaluating performance directly or through subordinate supervisors. This work requires knowledge of MDT and state personnel procedures and policies, organizational theory, employment law, program requirements, , collective bargaining agreements, labor relations and personnel management practices and techniques. The incumbent must also exercise the ability to direct and motivate staff to achieve common goals and objectives.

1. Provide technical assistance and direction to subordinates in resolving problems with office operations and services including accounting controls, project/grant management, budget management, MCS permits, Personnel Action Forms, Incident and Workers Comp reports, maintaining public relations, and related activities.
2. Manages supervisory staff and support staff by reviewing and revising overall work plans, priorities, and procedures and monitoring progress through meetings and consultations. Conducts staff meetings, disseminates data, and promotes information exchange for support and advancement of District and Department goals. Develop solutions to correct problems. This position will typically be responsible for the resolution of more complex problems and the development of methods and procedures to ensure that problems don't recur.
3. Establishes and approves overall responsibilities, staff structures, and allocation of subordinate positions. Works with Human Resources Division and Administration Division to develop job profiles for subordinate staff to ensure accurate representation of duties and responsibilities of positions within various District work units. Recommends and justifies requests for additional personnel as necessary.
4. Determines training needs of subordinate staff and makes recommendations through analysis of program effectiveness, new methods and policies, and staff performance. Prepares, presents, or coordinates training through personnel specialists, trainers, or outside consultants to ensure that modern administrative services are available. Ensures consistency in the application of training opportunities for all staff.
5. Identifies staffing needs, recruits and hires employees, and allocates human resources to adequately support the ongoing operations and activities of the work unit to accomplish District objectives. This involves ensuring compliance with state and federal employment and civil rights laws throughout the hiring process, assigning personnel screening and selection committees, reviewing results and making final recommendations for hiring, and ensuring proper training and orientation of new employees.

6. Evaluates the performance of all positions directly supervised, reviews input provided by subordinate supervisors, and completes performance evaluations. Implements and monitors corrective actions including discipline. Enforces disciplinary policies to ensure consistency in the application of disciplinary actions.
7. Ensures that subordinate staff complies with State and MDT personnel rules, regulations, and policies. Participates in, investigates, and resolves grievances at the lowest level possible.
8. This position is responsible for the following District IT functions: establish periodic district-specific performance goals for IT support position; assign special projects to IT Support position as necessary; provide general direction to the IT Support position on District needs; in cooperation with User Support Section Supervisor perform periodic formal performance appraisals of IT Support position; stay abreast of ISD specific issues impacting the District and IT Support position; serve as the IT liaison between the District and ISD and participate in IT Governance Board meetings (ITGB); communicate with User Support Section Supervisor formally and informally on issues affecting the District and ISD.

E. OTHER

This position performs a variety of other duties necessary to define and fulfill the Department mission and Division objectives. This includes exchanging information with consultants, agency staff, and the public; providing training, education, and professional guidance; directing special projects; and other duties.

2. *Specific examples of problems solved, decisions made, or procedures followed when performing the most frequent duties of this position include:*

The position makes decisions and resolves problems related to the reliability and compliance of financial reporting, fiscal allocations, transaction processing, and fund reconciliation. The position makes decisions regarding the compliance and accuracy of all District accounting data, which directly affects the overall compliance of the District with various grant, state, and federal stipulations. Procedures followed include District financial management policies and procedures, GAAP, GAAFR, GASB, and training procedures.

3. *The most complicated aspect of this position is:*

The most complicated part of the job involves continually assessing business processes, accounting systems, regulations, etc. to perform or direct tasks such as establishing accounting controls, conducting compliance reviews, conducting process reviews, establishing internal cost accounting structure, developing unique solutions to intricate accounting problems, and managing budgets, grants, and contracts. This work requires the assessment of complex accounting and reporting requirements, and evaluation of ambiguous data such as grant stipulations, state and federal accounting and reporting regulations, and MDT financial system functions and capabilities.

4. *Guidelines, manuals, or written procedures that support this position include:*

Available guidelines, manuals, and written procedures available to the incumbent include Department mission; GASB, FASB, GAAFR, MOM manual, MCA, CFR, OMB Circulars, Department and Administration Division policies, and other state and federal policies.

5. ***The following duties and/or specific tasks listed under 1 above are considered “essential functions” because they require specialized expertise and skill and are the primary reasons the job exists (they must be performed by this position with or without accommodations):***

The following duties are considered essential functions because they require specialized expertise and skill and are the primary reasons the job exists:

Duty A: District Accounting Controls
Duty B: Project/Grant Management
Duty C: Budget Management
Duty D: Supervision/Office Management

The following mental and physical demands are associated with these essential functions:

PHYSICAL

- Light lifting (less than 10 lbs.)
- Carry light items (papers, books, small parts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Operating a personal computer
- Communicate in writing, in person, and over the phone

MENTAL

- Deal with the public on a regular basis
- Possess effective written and verbal communication
- Ability to multi-task
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Decision making that affects public health and safety
- Computing arithmetic operations
- Comparing data
- Compiling information
- Analyzing
- Coordinating
- Instructing

6. ***Does this position supervise others?*** ☒ Yes ☐ No

Number directly supervised: 7

Number indirectly supervised: 0

Complexity level of the positions directly supervised:

Position Number(s) of those directly supervised: 78201, 55210, 55068, 55069,
55212, 55220, 97336

7. ***This position is responsible for:***

☒ Hiring ☒ Recommends Termination ☒ Supervision ☐ Pay Level
☒ Performance Management ☒ Promotions ☒ Discipline
☐ Other:

8. Attach an Organizational Chart.

SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.

Critical knowledge and skills required for this position:

KNOWLEDGE:

The position requires an advanced knowledge of the principles and practices of governmental accounting and budgeting; research and analysis practices; business administration; Generally Accepted Accounting Principles; Governmental Accounting, Auditing, and Financial Reporting requirements; and must become familiar with state and federal rules and regulations related to agency accounting activity.

The position also requires knowledge of automated accounting software, management and financial systems and other systems. The position requires knowledge of administrative goals and objectives, legislative and administrative rule requirements and processes. The position will become familiar with Montana statutes, MDT rules, regulations, policies, and procedures; state and federal budget and financial reporting requirements; and adult education and training methods.

Depending on the location of the position, knowledge and skill of supervisory management and techniques preferred.

SKILLS:

The position requires skill in the operation of a personal computer, office software and specialized financial management systems, and standard office equipment; mathematical analysis; problem solving techniques; written and verbal communications; and presentation and negotiation.

Behaviors required to perform these duties:

- **Analytical/Interpretive Thinking:** Accurately applies general standards and requirements to specific accounting issues.
- **Decision Making:** Evaluates multiple and ambiguous factors to resolve problems. Develops and implements appropriate courses of action in response to opportunities and impediments.
- **Communicate Effectively:** Carries out the vision and goals of the organization; is relied upon by others as a source for valid information; develops and maintains long lasting working relationships with subordinates, peers, and customers.
- **Independence of Action:** Determines appropriate responses to accounting issues with minimal assistance or precedent.

- **Problem-solver:** Develops broad strategies to utilize the least amount of resources necessary to accomplish a mission.

- **Teamwork:** The position is expected to share knowledge with others, suggest opportunities for improving work methods, willingly accept new duties, and support fellow employees and management objectives. The position must treat others with courtesy and respect; demonstrate team leadership; coordinate the activities of multiple staff and resources; take action to create positive relationships with co-workers and business partners; and contribute to quality solutions.

Education:

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No education required | <input type="checkbox"/> Related AAS/2-years college/vocational training |
| <input type="checkbox"/> High school diploma or equivalent | <input checked="" type="checkbox"/> Related Bachelor's Degree |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree |

Please specify the acceptable and related fields of study:

Required/Acceptable: Bachelors degree in Accounting or a closely related field to include coursework in intermediate and governmental accounting, or a current CPA Certificate.

Experience:

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No prior experience required | <input type="checkbox"/> 3 years |
| <input type="checkbox"/> 1 year | <input type="checkbox"/> 4 years |
| <input checked="" type="checkbox"/> 2 years | <input type="checkbox"/> 5 or more years |

Alternative Qualifications:

This agency will accept alternative methods of obtaining necessary qualifications.

☒ Yes ☐ No

Alternative qualifications include:

Alternative qualifications include: Six years of progressively responsible accounting experience to include governmental accounting, financial reporting, and automated accounting systems. SABHRS experience is preferred. Certification as a CPA may substitute for up to one year of progressively responsible experience. Progressively responsible supervisory experience is. A training assignment will be considered if the experience and/or competency requirements are not met.

We will accept alternatives of education if the applicant has completed the following educational courses: Principals of Accounting I and II, Intermediate Accounting I and II, Public Speaking, Governmental Accounting, Auditing, Advanced Accounting, Cost Accounting I and II, Business Finance, Business and Technical Writing plus experience. If applicant has completed some of the above courses, we may still consider a training assignment.

A side note not to be included in the vacancy announcement:

A training assignment may be offered depending on qualifications.

A training assignment will be considered if the experience and/or competency requirements are not met.

SECTION IV – Other Important Job Information

The predominant work is performed in a normal office environment. The position involves some travel throughout the District and on a national basis to attend conferences, training, and meetings (less than 5,000 miles per year). The position also involves demands associated with significant, fluctuating workloads and deadlines.

SECTION V – Signatures

Signature indicates this statement is accurate and complete.

Employee:

Name: Kent Schaefer Title: District Financial Officer

Signature: _____ Date: _____

Immediate Supervisor:

Name: Michael P. Johnson Title: District Administrator

Signature: _____ Date: _____

Division/District Administrator:

Name: Michael P. Johnson Title: District Administrator

Signature: _____ Date: _____

Accounting Controls Bureau Chief, Administration Division:

Name: Jody Brandt Title: Accounting Controls Bureau Chief

Signature: _____ Date: _____

Department Designee:

Jennifer Jensen Administrator, Human Resources Division

Signature: _____ Date: _____